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sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross receip[gas, electr[rvice, includ[any munic[, wa- ter, h[lic in its pr[vided in this[con- sumer[gross receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of [c sports provided club m[

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending
March 31, 1987

There is [percent upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B, [musement enterprises operated or[the state of Iowa, such tax to be coll[rator in the same manner as is prov[ion of taxes upon the gross receipts of tickets or admission as provided in this section.

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE AND FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

19-005
CPE-39386

THE QUARTER IN REVIEW
COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING MARCH 31, 1987

Computed tax during the first quarter of 1987 amounted to $140,553,637, an increase of 2.31 percent from the same quarter in 1986. The number of businesses filing returns decreased from 95,269 to 91,333 or - 4.13 percent during the same period. This data indicates a small increase in the average amount of taxable receipts reported per return.

Computed Tax by Business Group

During the first quarter of 1987, the Building Materials Group showed the largest increase in computed tax with a 17.97 percent increase. The Eating and Drinking Group followed with a 15.76 percent increase. Only two business groups reported an increase in the number of filers. The Eating and Drinking Group increased 2.43 percent, while the Utilities (- 9.82 percent) and Food Dealers (- 8.55 percent) Groups showed the largest decrease.

Business Group	# Bus. Mar. 87	# Bus. Mar. 86	% Change # Bus.	Computed Tax Mar. 87	Computed Tax Mar. 86	% Change Computed Tax
Nonresidents	62	46	34.78%	$ 73,145	$ 92,454	-20.88%
Utilities	2,241	2,485	-9.82	25,720,905	30,175,495	-14.76
Building Materials	2,308	2,453	-5.91	5,807,092	4,922,423	17.97
General Merchandise	1,566	1,584	-1.14	14,877,459	13,822,808	7.63
Food Dealers	1,926	2,106	-8.55	8,428,907	8,516,882	-1.03
Motor Vehicle	5,009	5,233	-4.28	7,558,115	7,470,236	1.18
Apparel	2,131	2,198	-3.05	4,280,667	4,014,225	6.64
Home Furnishings	2,765	2,859	-3.29	4,889,397	4,507,329	8.48
Eating and Drinking	6,964	6,799	2.43	13,695,512	11,831,320	15.76
Specialty Retail	14,576	15,059	-3.21	10,460,975	10,530,374	-0.66
Services	26,788	26,851	-0.23	18,333,640	17,185,773	6.68
Wholesale Goods	7,695	8,012	-3.96	15,783,220	14,739,651	7.08
Miscellaneous	10,138	10,082	0.56	8,596,832	6,990,757	22.97
Late Filers	7,164	9,502	-24.61	2,047,771	2,586,110	-20.82
TOTALS	91,333	95,269	-4.13%	$140,553,637	$137,385,837	3.76

USE TAX
THE YEAR IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending March 31, 1987

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	158	1.88%	$ 920,631	6.06%
Building Materials	161	1.91	163,135	1.07
General Merchandise	12	0.14	289,124	1.90
Food Dealers	21	0.25	12,060	0.08
Motor Vehicle	124	1.47	172,225	1.13
Apparel	54	0.64	39,777	0.26
Home Furnishings	226	2.69	343,685	2.26
Eating and Drinking	30	0.36	13,717	0.09
Specialty Retail	709	8.43	1,077,394	7.09
Services	1,322	15.72	2,257,347	14.85
Wholesale Goods	2,510	29.84	3,987,466	26.24
Miscellaneous	2,590	30.79	5,767,062	37.95
Late Filers	495	5.88	153,427	1.01
TOTAL	8,412	100.00%	$15,197,050	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
March 31, 1986 and 1987

Use Tax	1986	1987	% Change
Retailers			
Number of Returns	8,355	8,412	0.68%
Computed Tax	$14,230,579	$15,197,050	6.79%
Motor Vehicle *			
Number of Returns	117,905	132,673	12.52%
Computed Tax	$18,182,954	$20,833,256	14.58%
Consumers			
Number of Returns	4,854	4,761	-1.92%
Computed Tax	$ 4,881,262	$ 6,447,053	32.08%

* Note: For reports after July 1, 1978, units reflect only taxable registrations. Previous reports contained both taxable and exempt registrations.

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	62	$1,828,682	$73,145	.05
ADAIR COUNTY				
GREENFIELD*	126	$4,479,519	$179,166	.13
ADAIR	49	$1,688,412	$67,474	.05
STUART	23	$582,701	$23,307	.02
BRIDGEWATER	21	$255,261	$10,167	.01
FONTANELLE	33	$358,443	$14,339	.01
ORIENT	18	$189,923	$7,597	.01
NON-PERMIT	0	$0	$0	.00
OTHER	70	$618,381	$24,735	.02
* TOTAL COUNTY *	340	$8,172,640	$326,785	.23
ADAMS COUNTY				
CORNING*	111	$3,493,011	$139,661	.10
PRESCOTT	12	$116,016	$4,640	.00
NON-PERMIT	1	$140,000	$4,200	.00
OTHER	53	$379,739	$15,186	.01
* TOTAL COUNTY *	177	$4,128,766	$163,687	.12
ALLAMAKEE COUNTY				
WAUKON*	181	$6,319,049	$252,752	.18
LANSING	74	$1,249,170	$49,965	.04
POSTVILLE	91	$4,103,510	$164,108	.12
NEW ALBIN	31	$485,121	$19,403	.01
HARPERS FERRY	26	$152,753	$6,109	.00
WATERVILLE	10	$51,100	$2,044	.00
NON-PERMIT	3	$118,476	$3,554	.00
OTHER	121	$724,421	$28,980	.02
* TOTAL COUNTY *	537	$13,203,600	$526,915	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	262	$10,489,454	$419,577	.30
CINCINNATI	11	$31,082	$1,242	.00
MORAVIA	32	$151,483	$6,060	.00
MOULTON	30	$427,694	$17,086	.01
MYSTIC	21	$91,397	$3,657	.00
NON-PERMIT	1	$5,499	$165	.00
OTHER	107	$1,164,446	$46,566	.03
* TOTAL COUNTY *	464	$12,361,055	$494,353	.35
AUDUBON COUNTY				
AUDUBON*	145	$4,113,452	$164,509	.12
EXIRA	51	$522,511	$20,900	.01
KIMBALLTON	23	$256,571	$10,251	.01
NON-PERMIT	1	$16,028	$481	.00
OTHER	70	$365,679	$14,622	.01
* TOTAL COUNTY *	290	$5,274,241	$210,763	.15
BENTON COUNTY				
BELLE PLAINE	114	$3,280,266	$131,203	.09
VINTON*	211	$7,353,434	$294,134	.21
BLAIRSTOWN	39	$780,357	$31,217	.02
SHELLSBURG	27	$367,119	$14,684	.01
VAN HORNE	35	$401,787	$16,070	.01
ATKINS	24	$297,031	$11,882	.01
GARRISON	17	$124,858	$4,994	.00
KEYSTONE	31	$1,051,884	$42,077	.03
MT AUBURN	11	$73,407	$2,937	.00
NEWHALL	34	$512,254	$20,490	.01
NORWAY	22	$559,160	$22,365	.02
URBANA	18	$178,940	$7,158	.01
WALFORD	13	$185,368	$7,416	.01
NON-PERMIT	1	$61,468	$1,844	.00
OTHER	148	$939,414	$37,567	.03
* TOTAL COUNTY *	745	$16,166,747	$646,038	.46

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,815	$110,346,500	$4,413,501	3.14
CEDAR FALLS	850	$45,947,463	$1,837,072	1.31
EVANSDALE	86	$1,299,382	$51,898	.04
ELK RUN HTS	11	$45,089	$1,802	.00
HUDSON	69	$1,460,085	$58,396	.04
LA PORTE CITY	99	$1,517,673	$60,706	.04
DUNKERTON	30	$326,094	$13,041	.01
JANESVILLE	14	$204,917	$8,198	.01
GILBERTVILLE	28	$296,193	$11,846	.01
RAYMOND	16	$170,373	$6,797	.00
NON-PERMIT	16	$164,139	$4,925	.00
OTHER	104	$889,927	$35,597	.03
* TOTAL COUNTY *	3,138	$162,667,835	$6,503,779	4.63
BOONE COUNTY				
BOONE*	420	$15,865,447	$634,627	.45
MADRID	69	$2,044,961	$81,794	.06
OGDEN	81	$1,670,683	$66,833	.05
BOXHOLM	14	$143,590	$5,743	.00
NON-PERMIT	2	$135,146	$4,054	.00
OTHER	143	$1,756,825	$70,271	.05
* TOTAL COUNTY *	729	$21,616,652	$863,322	.61
BREMER COUNTY				
WAVERLY*	284	$12,603,218	$504,084	.36
SUMNER	102	$2,873,827	$114,953	.08
TRIPOLI	58	$941,523	$37,662	.03
DENVER	68	$1,384,813	$55,393	.04
JANESVILLE	27	$440,415	$17,616	.01
READLYN	42	$661,270	$26,450	.02
FREDERIKA	10	$57,582	$2,303	.00
PLAINFIELD	24	$370,664	$14,814	.01
NON-PERMIT	2	$58,967	$1,769	.00
OTHER	132	$1,593,380	$63,735	.05
* TOTAL COUNTY *	749	$20,985,659	$838,779	.60

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	245	$9,613,456	$384,501	.27
JESUP	78	$1,824,113	$72,968	.05
FAIRBANK	45	$897,826	$35,913	.03
HAZLETON	35	$332,990	$13,267	.01
LAMONT	28	$247,443	$9,895	.01
WINTHROP	42	$735,482	$29,422	.02
AURORA	16	$84,029	$3,361	.00
BRANDON	22	$181,391	$7,255	.01
QUASQUETON	17	$149,138	$5,965	.00
ROWLEY	13	$62,121	$2,484	.00
NON-PERMIT	1	$178,294	$5,349	.00
OTHER	144	$1,272,748	$50,895	.04
* TOTAL COUNTY *	686	$15,579,031	$621,275	.44
BUENA VISTA COUNTY				
STORM LAKE*	394	$18,435,470	$737,379	.52
ALTA	73	$2,439,913	$97,597	.07
ALBERT CITY	39	$781,373	$31,254	.02
MARATHON	16	$203,255	$8,126	.01
NEWELL	44	$692,758	$27,712	.02
SIOUX RAPIDS	55	$1,332,679	$53,307	.04
LAKESIDE	11	$38,866	$1,554	.00
REMBRANDT	16	$94,656	$3,785	.00
LINN GROVE	12	$41,902	$1,677	.00
NON-PERMIT	4	$6,121,463	$243,644	.17
OTHER	82	$915,104	$36,607	.03
* TOTAL COUNTY *	746	$33,097,439	$1,242,642	.88

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	61	$976,973	$39,080	.03
GREENE	66	$1,702,579	$68,478	.05
PARKERSBURG	79	$1,478,743	$59,151	.04
SHELL ROCK	59	$702,012	$28,085	.02
ALLISON*	63	$2,717,124	$108,690	.08
APLINGTON	50	$666,150	$26,644	.02
DUMONT	36	$742,945	$29,686	.02
NEW HARTFORD	26	$305,860	$12,215	.01
BRISTOW	12	$52,042	$2,082	.00
NON-PERMIT	3	$23,743	$712	.00
OTHER	139	$878,657	$37,811	.03
* TOTAL COUNTY *	594	$10,246,828	$412,634	.29
CALHOUN COUNTY				
LAKE CITY	91	$1,841,607	$73,666	.05
MANSON	80	$8,601,498	$344,064	.24
ROCKWELL CITY*	115	$3,080,784	$123,235	.09
LOHRVILLE	32	$220,456	$8,820	.01
POMEROY	41	$1,350,625	$54,024	.04
FARNHAMVILLE	24	$707,405	$28,298	.02
NON-PERMIT	3	$416,940	$12,508	.01
OTHER	90	$330,978	$13,238	.01
* TOTAL COUNTY *	476	$16,550,298	$657,853	.47
CARROLL COUNTY				
CARROLL*	382	$21,163,967	$846,530	.60
COON RAPIDS	67	$1,349,647	$53,985	.04
MANNING	77	$2,419,663	$96,780	.07
BREDA	38	$752,367	$30,095	.02
GLIDDEN	39	$1,257,663	$50,309	.04
ARCADIA	22	$418,720	$16,750	.01
DEDHAM	17	$268,892	$10,756	.01
HALBUR	16	$549,555	$21,983	.02
TEMPLETON	24	$426,322	$17,052	.01
NON-PERMIT	3	$449,578	$13,487	.01
OTHER	97	$916,586	$36,637	.03
* TOTAL COUNTY *	782	$29,972,960	$1,194,364	.85

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	346	$13,261,942	$530,460	.38
ANITA	64	$837,935	$33,514	.02
GRISWOLD	75	$1,237,954	$49,515	.04
LEWIS	22	$143,459	$5,738	.00
CUMBERLAND	23	$262,149	$10,484	.01
MASSENA	22	$529,686	$21,186	.02
NON-PERMIT	3	$91,798	$2,754	.00
OTHER	110	$892,323	$35,742	.03
* TOTAL COUNTY *	665	$17,257,246	$689,393	.49
CEDAR COUNTY				
TIPTON*	173	$5,145,517	$205,820	.15
DURANT	80	$1,751,439	$69,995	.05
MECHANICSVILLE	28	$464,004	$18,558	.01
WEST BRANCH	78	$812,112	$32,485	.02
CLARENCE	52	$704,225	$28,157	.02
LOWDEN	50	$904,631	$36,185	.03
STANWOOD	35	$765,138	$30,593	.02
BENNETT	27	$417,797	$16,699	.01
NON-PERMIT	3	$207,400	$6,222	.00
OTHER	138	$1,182,516	$47,290	.03
* TOTAL COUNTY *	664	$12,354,779	$492,004	.35
CERRO GORDO COUNTY				
MASON CITY*	971	$57,692,047	$2,307,703	1.64
CLEAR LAKE	289	$9,605,081	$384,117	.27
VENTURA	30	$270,775	$10,829	.01
ROCKWELL	42	$444,844	$17,797	.01
DOUGHERTY	11	$63,893	$2,555	.00
MESERVEY	17	$88,420	$3,536	.00
PLYMOUTH	11	$148,839	$5,954	.00
SWALEDALE	12	$89,983	$3,599	.00
THORNTON	29	$191,402	$7,650	.01
NON-PERMIT	17	$56,310	$1,690	.00
OTHER	124	$1,320,183	$52,947	.04
* TOTAL COUNTY *	1,553	$69,971,777	$2,798,377	1.99

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CHEROKEE COUNTY				
CHEROKEE*	274	$10,399,458	$415,928	.30
MARCUS	67	$1,340,278	$53,613	.04
AURELIA	48	$504,541	$20,181	.01
CLEGHORN	20	$173,596	$6,944	.00
MERIDEN	11	$79,627	$3,187	.00
QUIMBY	22	$574,390	$22,976	.02
WASHTA	12	$53,362	$2,136	.00
NON-PERMIT	4	$670,520	$20,116	.01
OTHER	103	$546,486	$21,861	.02
* TOTAL COUNTY *	561	$14,342,250	$566,942	.40
CHICKASAW COUNTY				
NEW HAMPTON*	187	$6,680,691	$267,166	.19
NASHUA	70	$1,292,103	$51,681	.04
FREDERICKSBURG	50	$1,197,219	$47,889	.03
LAWLER	30	$686,973	$27,478	.02
ALTA VISTA	21	$253,935	$10,160	.01
IONIA	16	$131,949	$5,273	.00
NON-PERMIT	0	$0	$0	.00
OTHER	135	$836,570	$33,382	.02
* TOTAL COUNTY *	509	$11,079,440	$443,029	.32
CLARKE COUNTY				
OSCEOLA*	191	$7,532,505	$301,297	.21
MURRAY	26	$174,534	$6,979	.00
NON-PERMIT	0	$0	$0	.00
OTHER	73	$539,176	$21,558	.02
* TOTAL COUNTY *	290	$8,246,215	$329,834	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	469	$20,484,533	$819,223	.58
EVERLY	32	$1,324,912	$52,987	.04
PETERSON	34	$222,128	$8,884	.01
DICKENS	13	$155,722	$6,247	.00
FOSTORIA	10	$112,134	$4,485	.00
ROYAL	25	$180,745	$7,229	.01
WEBB	15	$151,999	$6,081	.00
NON-PERMIT	2	$1,193	$36	.00
OTHER	91	$527,852	$21,114	.02
* TOTAL COUNTY *	691	$23,161,218	$926,286	.66
CLAYTON COUNTY				
ELKADER*	118	$4,718,199	$188,693	.13
GUTTENBERG	103	$2,111,336	$84,454	.06
MONONA	74	$1,822,866	$72,910	.05
STRAWBERRY PT	68	$938,169	$37,528	.03
EDGEWOOD	41	$718,158	$28,724	.02
GARNAVILLO	45	$747,917	$29,917	.02
MARQUETTE	17	$103,407	$4,156	.00
MCGREGOR	71	$679,272	$27,172	.02
FARMERSBURG	10	$160,560	$6,424	.00
LUANA	17	$174,442	$6,978	.00
VOLGA CITY	22	$203,044	$8,120	.01
NON-PERMIT	4	$320,615	$9,619	.01
OTHER	162	$1,176,987	$46,962	.03
* TOTAL COUNTY *	752	$13,874,972	$551,657	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	829	$44,909,028	$1,795,621	1.28
DE WITT	185	$5,986,973	$239,474	.17
CAMANCHE	89	$1,051,918	$42,075	.03
DELMAR	15	$123,685	$4,946	.00
GRAND MOUND	34	$334,524	$13,380	.01
LOST NATION	39	$417,687	$16,709	.01
WHEATLAND	32	$773,927	$30,955	.02
CALAMUS	18	$419,150	$16,725	.01
CHARLOTTE	17	$344,644	$13,785	.01
GOOSE LAKE	12	$67,526	$2,702	.00
LOW MOOR	18	$223,818	$8,954	.01
WELTON	12	$88,769	$3,525	.00
NON-PERMIT	4	$6,640	$209	.00
OTHER	191	$1,688,127	$67,527	.05
* TOTAL COUNTY *	1,495	$56,436,416	$2,256,587	1.61
CRAWFORD COUNTY				
DENISON*	276	$12,286,206	$491,447	.35
CHARTER OAK	37	$370,988	$14,841	.01
DOW CITY	27	$196,933	$7,878	.01
MANILLA	41	$712,552	$28,502	.02
SCHLESWIG	46	$582,558	$23,251	.02
VAIL	22	$148,973	$5,951	.00
KIRON	21	$206,025	$8,239	.01
RICKETTS	13	$56,755	$2,270	.00
WESTSIDE	25	$419,470	$16,781	.01
NON-PERMIT	2	$495,262	$14,858	.01
OTHER	114	$1,129,695	$45,183	.03
* TOTAL COUNTY *	624	$16,605,417	$659,201	.47

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	263	$10,243,770	$409,736	.29
ADEL*	110	$2,471,310	$98,850	.07
DALLAS CENTER	50	$819,628	$32,781	.02
DEXTER	33	$511,535	$20,757	.01
REDFIELD	31	$410,013	$16,401	.01
WAUKEE	56	$1,923,738	$76,948	.05
WOODWARD	43	$681,892	$27,259	.02
BOUTON	10	$47,663	$1,906	.00
DE SOTO	24	$400,575	$16,023	.01
GRANGER	28	$604,533	$24,182	.02
MINBURN	19	$280,112	$11,205	.01
VAN METER	24	$365,389	$14,616	.01
NON-PERMIT	1	$2,842	$85	.00
OTHER	189	$1,663,101	$66,520	.05
* TOTAL COUNTY *	881	$20,426,101	$817,269	.58
DAVIS COUNTY				
BLOOMFIELD*	129	$4,918,460	$196,736	.14
DRAKESVILLE	14	$67,775	$2,710	.00
PULASKI	11	$177,129	$7,086	.01
NON-PERMIT	0	$0	$0	.00
OTHER	128	$831,469	$33,262	.02
* TOTAL COUNTY *	282	$5,994,833	$239,794	.17
DECATUR COUNTY				
LAMONI	80	$1,813,659	$72,540	.05
LEON*	88	$2,324,316	$92,913	.07
DECATUR CITY	18	$146,551	$5,863	.00
GARDEN GROVE	11	$39,924	$1,598	.00
GRAND RIVER	11	$64,646	$2,587	.00
WELDON	12	$65,373	$2,615	.00
NON-PERMIT	0	$0	$0	.00
OTHER	61	$250,160	$10,007	.01
* TOTAL COUNTY *	281	$4,704,629	$188,123	.13

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	218	$9,500,671	$380,008	.27
EARLVILLE	32	$485,257	$19,410	.01
EDGEWOOD	14	$449,076	$17,961	.01
HOPKINTON	31	$634,810	$25,391	.02
COLESBURG	25	$326,591	$13,061	.01
DELHI	29	$372,203	$14,886	.01
GREELEY	12	$144,855	$5,795	.00
RYAN	22	$118,426	$4,727	.00
NON-PERMIT	2	$364,987	$10,950	.01
OTHER	162	$1,559,548	$62,396	.04
* TOTAL COUNTY *	547	$13,956,424	$554,585	.39
DES MOINES COUNTY				
BURLINGTON*	770	$47,299,928	$1,891,925	1.35
MEDIAPOLIS	83	$2,230,749	$89,222	.06
WEST BURLINGTON	157	$8,044,354	$321,774	.23
DANVILLE	35	$709,191	$28,367	.02
NON-PERMIT	3	$10,497	$316	.00
OTHER	175	$1,637,773	$65,515	.05
* TOTAL COUNTY *	1,223	$59,932,492	$2,397,119	1.71
DICKINSON COUNTY				
MILFORD	124	$2,145,852	$85,830	.06
SPIRIT LAKE*	218	$7,931,053	$317,015	.23
ARNOLDS PARK	111	$1,006,322	$40,237	.03
LAKE PARK	52	$1,087,651	$43,504	.03
OKOBOJI	39	$1,366,138	$54,647	.04
SUPERIOR	10	$119,725	$4,788	.00
TERRIL	18	$196,920	$8,060	.01
NON-PERMIT	1	$5,852	$176	.00
OTHER	150	$963,244	$38,532	.03
* TOTAL COUNTY *	723	$14,822,757	$592,789	.42

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,642	$93,847,241	$3,752,254	2.67
CASCADE	94	$2,081,514	$83,259	.06
DYERSVILLE	154	$7,283,255	$291,310	.21
EPWORTH	37	$503,123	$20,108	.01
FARLEY	38	$764,892	$30,596	.02
BERNARD	21	$152,894	$6,116	.00
HOLY CROSS	15	$153,869	$6,157	.00
LUXEMBURG	17	$157,467	$6,300	.00
NEW VIENNA	26	$472,733	$18,910	.01
PEOSTA	14	$256,856	$10,274	.01
SHERRILL	10	$50,018	$2,001	.00
WORTHINGTON	19	$236,953	$9,479	.01
NON-PERMIT	16	$507,416	$15,237	.01
OTHER	216	$4,648,287	$185,927	.13
* TOTAL COUNTY *	2,319	$111,116,518	$4,437,930	3.16
EMMET COUNTY				
ESTHERVILLE*	256	$10,783,132	$431,328	.31
ARMSTRONG	74	$1,221,096	$48,746	.03
RINGSTED	26	$414,656	$16,588	.01
WALLINGFORD	17	$88,035	$3,504	.00
NON-PERMIT	4	$158,599	$4,758	.00
OTHER	71	$318,687	$12,743	.01
* TOTAL COUNTY *	448	$12,984,205	$517,667	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	263	$10,605,918	$424,207	.30
FAYETTE	50	$524,307	$20,973	.01
WEST UNION*	124	$4,673,059	$186,927	.13
ARLINGTON	23	$420,891	$16,834	.01
CLERMONT	30	$806,564	$32,263	.02
ELGIN	30	$577,472	$23,101	.02
HAWKEYE	28	$397,026	$15,879	.01
MAYNARD	19	$371,099	$14,847	.01
ST LUCAS	15	$224,922	$8,996	.01
WADENA	12	$52,454	$2,098	.00
WAUCOMA	17	$223,239	$8,930	.01
WESTGATE	11	$60,165	$2,408	.00
NON-PERMIT	3	$2,893,922	$86,818	.06
OTHER	161	$2,652,930	$106,115	.08
* TOTAL COUNTY *	786	$24,483,968	$950,396	.68
FLOYD COUNTY				
CHARLES CITY*	322	$12,620,357	$504,784	.36
NORA SPRINGS	62	$792,142	$31,659	.02
ROCKFORD	47	$726,688	$29,009	.02
FLOYD	16	$240,846	$9,634	.01
MARBLE ROCK	25	$278,771	$11,150	.01
RUDD	23	$178,803	$7,149	.01
NON-PERMIT	2	$9,265	$278	.00
OTHER	133	$1,103,421	$44,134	.03
* TOTAL COUNTY *	630	$15,950,293	$637,797	.45
FRANKLIN COUNTY				
HAMPTON*	221	$8,748,264	$349,778	.25
ACKLEY	10	$107,541	$4,301	.00
SHEFFIELD	50	$860,975	$34,432	.02
COULTER	14	$160,186	$6,406	.00
GENEVA	12	$97,367	$3,896	.00
LATIMER	28	$495,225	$19,807	.01
NON-PERMIT	1	$2,485	$75	.00
OTHER	103	$828,946	$33,148	.02
* TOTAL COUNTY *	439	$11,300,989	$451,843	.32

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	69	$2,029,258	$81,171	.06
SIDNEY*	55	$935,441	$37,406	.03
TABOR	42	$624,838	$24,988	.02
FARRAGUT	22	$134,081	$5,359	.00
RANDOLPH	10	$46,928	$1,876	.00
RIVERTON	14	$112,120	$4,486	.00
NON-PERMIT	1	$37,022	$1,111	.00
OTHER	91	$2,746,310	$109,850	.08
* TOTAL COUNTY *	304	$6,665,998	$266,247	.19
GREENE COUNTY				
JEFFERSON*	210	$7,495,383	$299,812	.21
CHURDAN	27	$221,464	$8,861	.01
GRAND JCT	49	$968,450	$38,737	.03
SCRANTON	32	$451,125	$18,046	.01
PATON	17	$283,388	$11,335	.01
RIPPEY	16	$104,169	$4,166	.00
NON-PERMIT	1	$9,942	$298	.00
OTHER	52	$205,481	$8,200	.01
* TOTAL COUNTY *	404	$9,739,402	$389,455	.28
GRUNDY COUNTY				
GRUNDY CENTER*	125	$4,470,091	$178,801	.13
REINBECK	81	$1,689,614	$67,582	.05
CONRAD	55	$833,014	$33,320	.02
DIKE	34	$975,833	$38,898	.03
WELLSBURG	37	$552,603	$22,103	.02
BEAMAN	10	$198,527	$7,941	.01
HOLLAND	14	$41,885	$1,674	.00
NON-PERMIT	1	$173	$5	.00
OTHER	89	$517,131	$20,686	.01
* TOTAL COUNTY *	446	$9,278,871	$371,010	.26

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	98	$3,423,390	$136,922	.10
PANORA	60	$1,237,740	$49,507	.04
STUART	56	$1,211,317	$48,455	.03
BAYARD	27	$302,257	$12,090	.01
CASEY	27	$293,923	$11,703	.01
BAGLEY	18	$79,469	$3,179	.00
MENLO	17	$202,084	$8,083	.01
YALE	16	$145,682	$5,828	.00
NON-PERMIT	1	$586	$18	.00
OTHER	77	$398,738	$15,943	.01
* TOTAL COUNTY *	397	$7,295,186	$291,728	.21
HAMILTON COUNTY				
WEBSTER CITY*	294	$10,189,715	$407,473	.29
JEWELL	53	$1,646,384	$65,853	.05
STRATFORD	34	$765,106	$30,604	.02
WILLIAMS	32	$858,802	$34,352	.02
BLAIRSBURG	14	$340,773	$13,631	.01
ELLSWORTH	25	$568,138	$22,726	.02
KAMRAR	10	$83,039	$3,322	.00
STANHOPE	24	$315,902	$12,636	.01
NON-PERMIT	3	$22,329	$669	.00
OTHER	99	$770,842	$30,835	.02
* TOTAL COUNTY *	588	$15,561,030	$622,101	.44
HANCOCK COUNTY				
BRITT	101	$2,854,838	$114,198	.08
GARNER*	110	$4,907,009	$196,268	.14
KANAWHA	44	$1,100,003	$44,000	.03
KLEMME	24	$353,574	$14,143	.01
CORWITH	22	$241,211	$9,645	.01
CRYSTAL LAKE	12	$108,859	$4,353	.00
GOODELL	10	$22,978	$919	.00
WODEN	17	$135,157	$5,772	.00
FOREST CITY	10	$110,075	$4,403	.00
NON-PERMIT	2	$32,453	$973	.00
OTHER	85	$489,907	$19,593	.01
* TOTAL COUNTY *	437	$10,356,064	$414,267	.29

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	285	$11,331,869	$454,696	.32
ACKLEY	86	$1,399,184	$55,968	.04
ELDORA*	142	$3,760,221	$150,420	.11
ALDEN	35	$306,275	$12,253	.01
HUBBARD	47	$1,153,583	$46,143	.03
RADCLIFFE	30	$460,994	$18,433	.01
STEAMBOAT ROCK	16	$119,942	$4,796	.00
UNION	37	$663,849	$26,552	.02
NON-PERMIT	4	$965,378	$28,962	.02
OTHER	155	$2,390,874	$95,629	.07
* TOTAL COUNTY *	837	$22,552,169	$893,852	.64
HARRISON COUNTY				
DUNLAP	63	$1,096,810	$43,854	.03
LOGAN*	59	$1,082,896	$43,317	.03
MISSOURI VALLEY	135	$4,845,353	$193,815	.14
WOODBINE	60	$1,506,354	$60,237	.04
MAGNOLIA	14	$50,051	$2,002	.00
MONDAMIN	24	$254,015	$10,162	.01
PERSIA	23	$104,338	$4,172	.00
PISGAH	23	$165,165	$6,606	.00
NON-PERMIT	1	$638,881	$19,166	.01
OTHER	93	$1,587,086	$63,477	.05
* TOTAL COUNTY *	495	$11,330,949	$446,808	.32
HENRY COUNTY				
MT PLEASANT*	259	$16,492,182	$659,685	.47
NEW LONDON	53	$841,844	$33,674	.02
WAYLAND	43	$635,175	$25,406	.02
WINFIELD	54	$1,210,780	$48,428	.03
OLDS	16	$231,408	$9,259	.01
SALEM	20	$68,566	$2,827	.00
NON-PERMIT	1	$128,116	$3,844	.00
OTHER	142	$2,195,641	$87,820	.06
* TOTAL COUNTY *	588	$21,803,712	$870,943	.62

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	191	$6,823,202	$272,923	.19
ELMA	32	$275,345	$11,015	.01
LIME SPRINGS	28	$409,852	$16,393	.01
RICEVILLE	17	$368,676	$14,747	.01
CHESTER	18	$252,366	$10,094	.01
PROTIVIN	26	$442,793	$17,714	.01
NON-PERMIT	4	$2,301,248	$69,037	.05
OTHER	93	$437,426	$17,499	.01
* TOTAL COUNTY *	409	$11,310,908	$429,422	.31
HUMBOLDT COUNTY				
HUMBOLDT	208	$9,515,839	$380,628	.27
DAKOTA CITY*	32	$201,085	$8,042	.01
GILMORE CITY	10	$71,620	$2,866	.00
LIVERMORE	20	$250,475	$10,015	.01
BODE	20	$168,539	$6,742	.00
RENWICK	21	$420,663	$16,827	.01
NON-PERMIT	5	$97,542	$2,927	.00
OTHER	97	$499,533	$21,048	.01
* TOTAL COUNTY *	413	$11,225,296	$449,095	.32
IDA COUNTY				
HOLSTEIN	76	$1,384,140	$55,364	.04
IDA GROVE*	137	$6,923,802	$276,945	.20
BATTLE CREEK	34	$493,174	$19,726	.01
ARTHUR	14	$100,444	$4,019	.00
GALVA	15	$120,920	$4,836	.00
NON-PERMIT	0	$0	$0	.00
OTHER	51	$60,074	$2,406	.00
* TOTAL COUNTY *	327	$9,082,554	$363,296	.26

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	104	$3,620,061	$144,797	.10
NORTH ENGLISH	41	$610,938	$24,437	.02
WILLIAMSBURG	110	$5,058,019	$202,324	.14
VICTOR	48	$975,906	$39,037	.03
LADORA	14	$34,639	$1,387	.00
MILLERSBURG	12	$160,299	$6,412	.00
PARNELL	12	$85,860	$3,435	.00
NON-PERMIT	0	$0	$0	.00
OTHER	228	$4,929,317	$197,176	.14
* TOTAL COUNTY *	569	$15,475,039	$619,005	.44
JACKSON COUNTY				
MAQUOKETA*	273	$9,428,675	$377,138	.27
BELLEVUE	102	$2,128,208	$84,992	.06
PRESTON	49	$1,485,305	$59,401	.04
SABULA	30	$388,245	$15,526	.01
ANDREW	14	$135,361	$5,414	.00
BALDWIN	11	$58,360	$2,334	.00
LA MOTTE	20	$433,503	$17,304	.01
MILES	22	$547,983	$21,921	.02
NON-PERMIT	3	$12,748	$383	.00
OTHER	181	$1,788,200	$71,522	.05
* TOTAL COUNTY *	705	$16,406,588	$655,935	.47
JASPER COUNTY				
NEWTON*	495	$24,107,861	$964,220	.69
COLFAX	68	$2,795,359	$111,813	.08
MONROE	72	$1,428,760	$57,314	.04
BAXTER	33	$543,386	$21,725	.02
KELLOGG	23	$287,387	$11,473	.01
PRAIRIE CITY	44	$2,215,922	$88,641	.06
LYNNVILLE	24	$386,977	$15,478	.01
MINGO	15	$94,882	$3,796	.00
SULLY	39	$1,735,783	$69,429	.05
NON-PERMIT	0	$0	$0	.00
OTHER	198	$1,485,590	$59,403	.04
* TOTAL COUNTY *	1,011	$35,081,907	$1,403,292	1.00

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	397	$16,243,089	$649,600	.46
BATAVIA	18	$180,523	$7,220	.01
LIBERTYVILLE	10	$261,852	$10,475	.01
PACKWOOD	17	$164,692	$6,589	.00
NON-PERMIT	3	$4,120	$123	.00
OTHER	119	$887,481	$35,496	.03
* TOTAL COUNTY *	564	$17,741,757	$709,503	.50
JOHNSON COUNTY				
IOWA CITY*	1,146	$91,778,116	$3,670,399	2.61
CORALVILLE	264	$16,776,774	$671,066	.48
LONE TREE	39	$363,389	$14,536	.01
OXFORD	29	$340,192	$13,607	.01
SOLON	46	$1,137,243	$45,494	.03
HILLS	16	$650,195	$26,007	.02
NORTH LIBERTY	48	$777,133	$31,087	.02
SWISHER	23	$358,584	$14,346	.01
TIFFIN	12	$342,927	$13,714	.01
NON-PERMIT	11	$819,083	$24,572	.02
OTHER	249	$2,664,867	$106,553	.08
* TOTAL COUNTY *	1,883	$116,008,503	$4,631,381	3.30
JONES COUNTY				
ANAMOSA*	141	$8,746,146	$349,847	.25
MONTICELLO	204	$7,391,071	$295,643	.21
OLIN	41	$358,928	$14,356	.01
OXFORD JCT	31	$206,606	$8,262	.01
WYOMING	41	$529,852	$21,128	.02
ONSLOW	18	$108,607	$4,344	.00
NON-PERMIT	1	$324	$10	.00
OTHER	224	$2,176,960	$87,065	.06
* TOTAL COUNTY *	701	$19,518,494	$780,655	.56

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	51	$605,615	$24,224	.02
SIGOURNEY*	103	$3,619,172	$144,751	.10
HEDRICK	44	$257,414	$10,292	.01
RICHLAND	29	$434,662	$17,386	.01
WHAT CHEER	37	$422,501	$16,907	.01
KESWICK	15	$327,752	$13,110	.01
OLLIE	12	$82,599	$3,306	.00
SOUTH ENGLISH	11	$150,954	$6,037	.00
NON-PERMIT	4	$252,614	$7,578	.01
OTHER	152	$1,939,939	$77,599	.06
* TOTAL COUNTY *	458	$8,093,222	$321,190	.23
KOSSUTH COUNTY				
ALGONA*	292	$12,357,461	$494,273	.35
BANCROFT	53	$1,828,695	$73,146	.05
BURT	20	$191,067	$7,641	.01
LU VERNE	13	$104,002	$4,159	.00
SWEA CITY	45	$867,623	$34,702	.02
TITONKA	40	$675,054	$27,120	.02
WESLEY	24	$630,469	$25,220	.02
WHITTEMORE	32	$502,779	$20,108	.01
FENTON	21	$282,250	$11,292	.01
LAKOTA	19	$138,472	$5,539	.00
LEDYARD	16	$119,343	$5,455	.00
LONE ROCK	11	$145,390	$5,816	.00
NON-PERMIT	4	$689,245	$20,677	.01
OTHER	142	$1,042,114	$41,661	.03
* TOTAL COUNTY *	732	$19,573,964	$776,809	.55

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE COUNTY				
FT MADISON*	354	$16,571,014	$662,701	.47
KEOKUK	444	$22,778,453	$911,613	.65
DONNELLSON	59	$933,502	$37,323	.03
MONTROSE	26	$204,602	$8,184	.01
WEST POINT	54	$833,806	$33,351	.02
ST PAUL	11	$610,726	$24,428	.02
HOUGHTON	12	$363,764	$14,550	.01
NON-PERMIT	5	$16,426	$495	.00
OTHER	252	$4,796,968	$191,861	.14
* TOTAL COUNTY *	1,217	$47,109,261	$1,884,506	1.34
LINN COUNTY				
CEDAR RAPIDS*	3,140	$244,482,749	$9,779,306	6.96
MARION	479	$23,162,105	$926,357	.66
CENTER POINT	49	$859,603	$34,383	.02
CENTRAL CITY	61	$375,380	$15,015	.01
HIAWATHA	101	$2,206,438	$88,244	.06
LISBON	59	$711,878	$28,474	.02
MT VERNON	106	$4,205,431	$168,215	.12
COGGON	36	$464,649	$18,585	.01
FAIRFAX	35	$389,986	$15,601	.01
SPRINGVILLE	35	$338,074	$13,486	.01
WALKER	37	$443,603	$17,743	.01
ALBURNETTE	26	$255,507	$10,221	.01
ELY	30	$250,087	$10,003	.01
PALO	25	$472,152	$18,889	.01
PRAIRIEBURG	10	$74,798	$2,992	.00
ROBINS	11	$30,848	$1,233	.00
NON-PERMIT	13	$214,365	$6,431	.00
OTHER	242	$3,858,889	$154,376	.11
* TOTAL COUNTY *	4,495	$282,796,542	$11,309,554	8.05

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LOUISA COUNTY				
COLUMBUS JCT	82	$1,685,657	$67,425	.05
WAPELLO*	97	$2,166,426	$86,656	.06
MORNING SUN	37	$576,106	$23,042	.02
GRANDVIEW	10	$115,166	$4,606	.00
OAKVILLE	18	$217,564	$8,703	.01
NON-PERMIT	2	$146,443	$4,394	.00
OTHER	87	$792,522	$31,702	.02
* TOTAL COUNTY *	333	$5,699,884	$226,528	.16
LUCAS COUNTY				
CHARITON*	202	$9,927,883	$397,095	.28
RUSSELL	18	$91,786	$3,658	.00
LUCAS	10	$51,288	$2,051	.00
NON-PERMIT	2	$455,919	$13,677	.01
OTHER	73	$1,236,264	$49,448	.04
* TOTAL COUNTY *	305	$11,763,140	$465,929	.33
LYON COUNTY				
ROCK RAPIDS*	113	$3,706,765	$148,243	.11
GEORGE	61	$973,143	$38,922	.03
DOON	33	$406,198	$16,248	.01
INWOOD	44	$1,267,825	$50,711	.04
LARCHWOOD	40	$438,244	$17,534	.01
LITTLE ROCK	15	$235,660	$9,427	.01
LESTER	17	$344,354	$13,773	.01
NON-PERMIT	1	$15,282	$458	.00
OTHER	108	$800,037	$31,984	.02
* TOTAL COUNTY *	432	$8,187,508	$327,300	.23
MADISON COUNTY				
WINTERSET*	169	$5,571,339	$222,842	.16
EARLHAM	38	$364,128	$14,566	.01
ST CHARLES	22	$318,928	$12,759	.01
TRURO	19	$136,996	$5,481	.00
NON-PERMIT	1	$73	$2	.00
OTHER	105	$732,231	$29,283	.02
* TOTAL COUNTY *	354	$7,123,695	$284,938	.20

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MAHASKA COUNTY				
OSKALOOSA*	461	$22,729,308	$909,126	.65
NEW SHARON	65	$707,022	$28,267	.02
BARNES CITY	12	$88,360	$3,534	.00
FREMONT	26	$154,793	$6,193	.00
NON-PERMIT	2	$404,484	$12,134	.01
OTHER	180	$1,358,925	$54,325	.04
* TOTAL COUNTY *	746	$25,442,892	$1,013,579	.72
MARION COUNTY				
KNOXVILLE*	251	$11,513,060	$460,427	.33
PELLA	259	$12,588,745	$503,548	.36
PLEASANTVILLE	56	$865,678	$34,626	.02
BUSSEY	15	$107,941	$4,319	.00
MELCHER	35	$373,448	$14,938	.01
NON-PERMIT	1	$623	$19	.00
OTHER	197	$2,872,600	$114,885	.08
* TOTAL COUNTY *	814	$28,322,095	$1,132,762	.81
MARSHALL COUNTY				
MARSHALLTOWN*	791	$40,821,983	$1,632,738	1.16
STATE CENTER	61	$735,291	$29,399	.02
ALBION	15	$302,602	$12,104	.01
GILMAN	30	$334,147	$13,351	.01
MELBOURNE	23	$241,026	$9,641	.01
LAUREL	17	$217,262	$8,691	.01
LE GRAND	25	$365,958	$14,638	.01
RHODES	14	$63,874	$2,537	.00
NON-PERMIT	2	$1,093	$33	.00
OTHER	158	$2,050,943	$82,034	.06
* TOTAL COUNTY *	1,136	$45,134,179	$1,805,166	1.28

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MILLS COUNTY				
GLENWOOD*	130	$6,077,098	$243,061	.17
MALVERN	44	$736,948	$29,478	.02
EMERSON	29	$404,440	$16,179	.01
HASTINGS	10	$68,663	$2,746	.00
HENDERSON	13	$96,221	$3,847	.00
NON-PERMIT	3	$71,206	$2,136	.00
OTHER	92	$644,783	$25,793	.02
* TOTAL COUNTY *	321	$8,099,359	$323,240	.23
MITCHELL COUNTY				
OSAGE*	162	$4,591,477	$183,602	.13
ST ANSGAR	53	$2,483,674	$99,386	.07
RICEVILLE	34	$446,488	$17,858	.01
STACYVILLE	31	$569,737	$22,791	.02
NON-PERMIT	1	$1,898	$57	.00
OTHER	112	$1,003,851	$40,896	.03
* TOTAL COUNTY *	393	$9,097,125	$364,590	.26
MONONA COUNTY				
ONAWA*	135	$5,605,045	$224,197	.16
MAPLETON	89	$1,985,640	$79,428	.06
UTE	33	$485,664	$19,428	.01
WHITING	25	$204,099	$8,164	.01
BLENCOE	13	$92,974	$3,696	.00
CASTANA	13	$73,701	$2,948	.00
MOORHEAD	19	$233,922	$9,353	.01
SOLDIER	20	$130,327	$5,214	.00
NON-PERMIT	1	$3,810	$114	.00
OTHER	69	$568,090	$22,725	.02
* TOTAL COUNTY *	417	$9,383,272	$375,267	.27
MONROE COUNTY				
ALBIA*	163	$5,373,947	$214,897	.15
LOVILIA	26	$178,221	$7,129	.01
NON-PERMIT	1	$313	$9	.00
OTHER	75	$1,254,431	$50,176	.04
* TOTAL COUNTY *	265	$6,806,912	$272,211	.19

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MONTGOMERY COUNTY				
RED OAK*	266	$12,834,482	$513,174	.37
VILLISCA	57	$870,281	$34,686	.02
STANTON	38	$799,034	$31,958	.02
ELLIOTT	20	$153,741	$6,132	.00
NON-PERMIT	0	$0	$0	.00
OTHER	73	$634,560	$25,384	.02
* TOTAL COUNTY *	454	$15,292,098	$611,334	.43
MUSCATINE COUNTY				
MUSCATINE*	654	$31,914,427	$1,276,309	.91
WEST LIBERTY	98	$2,330,618	$93,218	.07
WILTON	100	$6,418,466	$256,730	.18
ATALISSA	13	$93,128	$3,726	.00
NICHOLS	15	$293,853	$11,754	.01
NON-PERMIT	3	$19,122	$573	.00
OTHER	171	$1,977,723	$79,101	.06
* TOTAL COUNTY *	1,054	$43,047,339	$1,721,411	1.22
OBRIEN COUNTY				
SHELDON	222	$11,221,184	$448,819	.32
HARTLEY	83	$1,382,672	$55,491	.04
PAULLINA	77	$1,290,569	$51,646	.04
PRIMGHAR*	54	$1,392,288	$55,649	.04
SANBORN	62	$1,079,204	$43,168	.03
SUTHERLAND	41	$427,386	$17,094	.01
ARCHER	11	$106,181	$4,248	.00
NON-PERMIT	2	$46,953	$1,409	.00
OTHER	104	$819,414	$32,775	.02
* TOTAL COUNTY *	656	$17,765,851	$710,299	.51

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OSCEOLA COUNTY				
SIBLEY*	131	$4,023,838	$160,954	.11
ASHTON	23	$264,074	$10,562	.01
OCHEYEDAN	34	$325,076	$13,002	.01
MELVIN	19	$413,581	$16,543	.01
NON-PERMIT	0	$0	$0	.00
OTHER	67	$408,504	$16,338	.01
* TOTAL COUNTY *	274	$5,435,073	$217,399	.15
PAGE COUNTY				
CLARINDA*	206	$8,121,247	$324,837	.23
SHENANDOAH	292	$8,058,624	$322,348	.23
ESSEX	31	$314,037	$12,561	.01
BRADDYVILLE	13	$105,625	$4,225	.00
COIN	13	$89,999	$3,601	.00
NON-PERMIT	3	$284,701	$8,541	.01
OTHER	93	$877,766	$35,090	.02
* TOTAL COUNTY *	651	$17,851,999	$711,203	.51
PALO ALTO COUNTY				
EMMETSBURG*	169	$4,302,464	$172,066	.12
GRAETTINGER	45	$576,724	$23,069	.02
RUTHVEN	34	$615,970	$24,640	.02
WEST BEND	50	$1,666,219	$66,650	.05
AYRSHIRE	14	$88,605	$3,546	.00
MALLARD	22	$177,811	$7,113	.01
NON-PERMIT	1	$38,240	$1,147	.00
OTHER	60	$523,679	$20,945	.01
* TOTAL COUNTY *	395	$7,989,712	$319,176	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PLYMOUTH COUNTY				
LE MARS*	319	$14,540,237	$581,564	.41
AKRON	63	$1,424,218	$56,969	.04
KINGSLEY	74	$1,477,133	$59,077	.04
REMSEN	85	$1,734,832	$69,441	.05
MERRILL	34	$415,268	$16,614	.01
HINTON	24	$407,579	$16,256	.01
OYENS	10	$32,366	$1,293	.00
NON-PERMIT	10	$168,401	$5,052	.00
OTHER	130	$971,294	$38,828	.03
* TOTAL COUNTY *	749	$21,171,328	$845,094	.60
POCAHONTAS COUNTY				
FONDA	37	$498,324	$19,933	.01
LAURENS	93	$1,716,522	$68,656	.05
POCAHONTAS*	133	$2,758,290	$110,313	.08
GILMORE CITY	15	$429,802	$17,188	.01
ROLFE	42	$809,125	$32,352	.02
HAVELOCK	10	$168,482	$6,740	.00
PALMER	20	$209,832	$8,393	.01
VARINA	11	$28,972	$1,159	.00
NON-PERMIT	2	$10,083	$303	.00
OTHER	78	$355,179	$14,207	.01
* TOTAL COUNTY *	441	$6,984,611	$279,244	.20

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POLK COUNTY				
DES MOINES*	6,142	$581,607,424	$23,263,437	16.55
WEST DES MOINES	853	$67,361,321	$2,694,434	1.92
URBANDALE	182	$9,699,443	$387,963	.28
ALTOONA	158	$7,670,374	$306,769	.22
ANKENY	401	$16,629,266	$665,234	.47
WINDSOR HTS	10	$221,454	$8,855	.01
CLIVE	41	$3,002,523	$120,101	.09
GRIMES	69	$2,179,476	$87,179	.06
MITCHELLVILLE	37	$273,245	$10,930	.01
POLK CITY	48	$497,200	$19,890	.01
BONDURANT	41	$742,420	$29,783	.02
ELKHART	13	$368,049	$14,721	.01
RUNNELLS	32	$526,743	$21,068	.01
JOHNSTON	100	$2,518,477	$100,701	.07
ALLEMAN	11	$197,060	$7,880	.01
NON-PERMIT	47	$1,404,807	$42,145	.03
OTHER	102	$2,884,565	$115,380	.08
* TOTAL COUNTY *	8,287	$697,783,847	$27,896,470	19.85
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,170	$68,932,939	$2,757,233	1.96
AVOCA	84	$4,431,909	$177,277	.13
CARTER LAKE	52	$1,132,393	$45,298	.03
OAKLAND	64	$1,151,394	$46,057	.03
CARSON	28	$224,975	$8,999	.01
NEOLA	34	$609,473	$24,377	.02
WALNUT	43	$662,822	$26,512	.02
CRESCENT	20	$441,903	$17,676	.01
HANCOCK	13	$136,675	$5,468	.00
MACEDONIA	15	$511,454	$20,458	.01
MINDEN	24	$436,242	$17,448	.01
TREYNOR	33	$530,093	$21,208	.02
UNDERWOOD	25	$301,266	$12,050	.01
NON-PERMIT	11	$48,463	$1,453	.00
OTHER	253	$9,514,960	$380,572	.27
* TOTAL COUNTY *	1,869	$89,066,961	$3,562,088	2.53

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POWESHIEK COUNTY				
GRINNELL	272	$15,616,332	$624,606	.44
BROOKLYN	79	$3,108,530	$124,664	.09
MONTEZUMA*	99	$3,009,227	$120,299	.09
VICTOR	11	$450,067	$18,002	.01
DEEP RIVER	17	$197,791	$7,912	.01
MALCOM	17	$302,622	$12,105	.01
NON-PERMIT	3	$714,204	$21,426	.02
OTHER	128	$1,273,073	$50,829	.04
* TOTAL COUNTY *	626	$24,671,846	$979,843	.70
RINGGOLD COUNTY				
MOUNT AYR*	102	$3,290,499	$131,618	.09
DIAGONAL	18	$152,634	$6,105	.00
KELLERTON	18	$102,182	$4,086	.00
TINGLEY	12	$88,884	$3,555	.00
NON-PERMIT	0	$0	$0	.00
OTHER-	60	$316,398	$12,654	.01
* TOTAL COUNTY *	210	$3,950,597	$158,018	.11
SAC COUNTY				
SAC CITY*	129	$3,581,211	$143,247	.10
LAKE VIEW	72	$1,233,311	$49,333	.04
ODEBOLT	56	$778,670	$31,148	.02
EARLY	30	$390,542	$15,620	.01
SCHALLER	40	$678,054	$27,125	.02
WALL LAKE	44	$1,030,234	$41,201	.03
AUBURN	21	$255,847	$10,234	.01
LYTTON	17	$288,149	$11,524	.01
NON-PERMIT	2	$459,770	$13,793	.01
OTHER	98	$883,156	$35,310	.03
* TOTAL COUNTY *	509	$9,578,944	$378,535	.27

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SCOTT COUNTY				
DAVENPORT*	2,446	$172,634,468	$6,903,618	4.91
BETTENDORF	637	$43,988,953	$1,759,229	1.25
BUFFALO	28	$597,993	$23,919	.02
LE CLAIRE	78	$724,210	$28,970	.02
BLUE GRASS	60	$821,910	$32,872	.02
ELDRIDGE	118	$3,676,228	$147,039	.10
PRINCETON	25	$376,837	$15,074	.01
WALCOTT	68	$3,023,407	$120,936	.09
DIXON	15	$117,619	$4,704	.00
DONAHUE	17	$147,753	$5,902	.00
LONG GROVE	20	$118,826	$4,753	.00
MCCAUSLAND	18	$112,468	$4,499	.00
NEW LIBERTY	11	$30,727	$1,229	.00
RIVERDALE	12	$239,003	$9,560	.01
NON-PERMIT	12	$56,179	$1,686	.00
OTHER	237	$3,554,405	$142,516	.10
* TOTAL COUNTY *	3,802	$230,220,986	$9,206,506	6.55
SHELBY COUNTY				
HARLAN*	249	$9,476,957	$379,078	.27
ELK HORN	38	$368,079	$14,722	.01
SHELBY	29	$275,337	$11,015	.01
DEFIANCE	25	$204,012	$8,160	.01
EARLING	29	$221,028	$8,839	.01
IRWIN	33	$390,007	$15,598	.01
PANAMA	18	$157,701	$6,307	.00
PORTSMOUTH	16	$234,320	$9,372	.01
WESTPHALIA	13	$123,821	$4,953	.00
NON-PERMIT	2	$141,441	$4,243	.00
OTHER	93	$846,534	$33,851	.02
* TOTAL COUNTY *	545	$12,439,237	$496,138	.35

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SIOUX COUNTY				
HAWARDEN	127	$2,779,042	$111,021	.08
ALTON	47	$775,227	$31,007	.02
HULL	77	$1,133,885	$45,355	.03
ORANGE CITY*	155	$5,431,359	$217,232	.15
ROCK VALLEY	130	$3,711,127	$148,315	.11
SIOUX CENTER	227	$7,049,154	$281,959	.20
BOYDEN	35	$400,667	$16,012	.01
HOSPERS	43	$833,107	$33,324	.02
IRETON	40	$1,238,313	$49,530	.04
GRANVILLE	19	$144,944	$5,799	.00
MAURICE	11	$30,274	$1,210	.00
NON-PERMIT	2	$32,844	$985	.00
OTHER	171	$1,446,139	$57,843	.04
* TOTAL COUNTY *	1,084	$25,006,082	$999,592	.71
STORY COUNTY				
AMES	953	$64,595,307	$2,583,816	1.84
NEVADA*	185	$8,668,820	$347,387	.25
STORY CITY	113	$3,030,553	$121,226	.09
CAMBRIDGE	16	$231,221	$9,244	.01
COLO	35	$737,593	$29,496	.02
MAXWELL	34	$300,432	$12,018	.01
ROLAND	37	$386,006	$15,437	.01
SLATER	41	$1,234,901	$49,397	.04
ZEARING	32	$466,239	$18,609	.01
COLLINS	16	$183,119	$7,324	.01
GILBERT	24	$165,206	$6,609	.00
HUXLEY	62	$1,230,042	$49,198	.04
MCCALLSBURG	17	$74,964	$2,999	.00
NON-PERMIT	3	$1,208	$36	.00
OTHER	192	$2,953,960	$118,154	.08
* TOTAL COUNTY *	1,760	$84,259,571	$3,370,950	2.40

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAMA COUNTY				
TAMA	116	$2,658,900	$106,332	.08
DYSART	57	$898,232	$35,877	.03
TOLEDO*	98	$5,875,397	$234,994	.17
TRAER	75	$1,629,878	$65,157	.05
GARWIN	26	$160,383	$6,498	.00
GLADBROOK	52	$1,354,184	$54,168	.04
CHELSEA	29	$268,736	$10,749	.01
CLUTIER	14	$109,804	$4,393	.00
LINCOLN	14	$193,886	$7,755	.01
NON-PERMIT	2	$449,064	$13,472	.01
OTHER	114	$563,980	$22,558	.02
* TOTAL COUNTY *	597	$14,162,444	$561,953	.40
TAYLOR COUNTY				
BEDFORD*	100	$1,536,445	$61,454	.04
LENOX	70	$1,847,883	$73,812	.05
CLEARFIELD	27	$353,962	$14,157	.01
NEW MARKET	19	$77,588	$3,104	.00
BLOCKTON	16	$134,987	$5,398	.00
NON-PERMIT	0	$0	$0	.00
OTHER	57	$116,400	$4,659	.00
* TOTAL COUNTY *	289	$4,067,265	$162,584	.12
UNION COUNTY				
CRESTON*	292	$12,288,911	$493,129	.35
AFTON	41	$492,940	$19,720	.01
LORIMOR	16	$172,310	$6,894	.00
NON-PERMIT	1	$508	$15	.00
OTHER	69	$399,023	$15,960	.01
* TOTAL COUNTY *	419	$13,353,692	$535,718	.38

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
VAN BUREN COUNTY				
KEOSAUQUA*	63	$915,423	$36,617	.03
BONAPARTE	23	$268,633	$10,746	.01
FARMINGTON	53	$468,901	$18,757	.01
MILTON	22	$94,581	$3,784	.00
BIRMINGHAM	22	$170,794	$6,832	.00
CANTRIL	21	$110,725	$4,429	.00
STOCKPORT	17	$224,983	$8,984	.01
NON-PERMIT	0	$0	$0	.00
OTHER	113	$576,247	$23,051	.02
* TOTAL COUNTY *	334	$2,830,287	$113,200	.08
WAPELLO COUNTY				
OTTUMWA*	779	$35,908,177	$1,436,393	1.02
ELDON	48	$437,839	$17,444	.01
EDDYVILLE	37	$307,364	$12,294	.01
AGENCY	31	$227,023	$9,082	.01
BLAKESBURG	13	$109,318	$4,372	.00
NON-PERMIT	3	$13,663	$410	.00
OTHER	148	$1,093,499	$43,736	.03
* TOTAL COUNTY *	1,059	$38,096,883	$1,523,731	1.08
WARREN COUNTY				
INDIANOLA*	333	$11,085,602	$443,385	.32
CARLISLE	82	$1,506,685	$60,267	.04
NORWALK	85	$1,243,600	$49,750	.04
MILO	16	$112,389	$4,496	.00
CUMMING	13	$55,790	$2,231	.00
HARTFORD	16	$70,749	$2,828	.00
LACONA	23	$248,444	$9,937	.01
MARTENSDALE	18	$200,323	$8,013	.01
NEW VIRGINIA	21	$229,789	$9,192	.01
ST MARYS	11	$71,263	$2,851	.00
NON-PERMIT	3	$272,956	$8,189	.01
OTHER	182	$1,407,595	$56,306	.04
* TOTAL COUNTY *	803	$16,505,185	$657,445	.47

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WASHINGTON COUNTY				
WASHINGTON*	302	$11,745,020	$469,918	.33
KALONA	123	$2,962,209	$118,453	.08
BRIGHTON	36	$374,059	$14,963	.01
RIVERSIDE	32	$429,119	$17,167	.01
WELLMAN	56	$1,500,754	$60,018	.04
AINSWORTH	21	$185,240	$7,409	.01
CRAWFORDSVILLE	16	$99,312	$3,972	.00
WEST CHESTER	11	$18,122	$725	.00
NON-PERMIT	4	$511,278	$15,338	.01
OTHER	166	$1,781,630	$71,258	.05
* TOTAL COUNTY *	767	$19,606,743	$779,221	.55
WAYNE COUNTY				
CORYDON*	106	$2,182,674	$87,304	.06
SEYMOUR	38	$304,434	$12,149	.01
ALLERTON	29	$251,623	$10,063	.01
HUMESTON	44	$482,250	$19,288	.01
LINEVILLE	14	$139,225	$5,571	.00
NON-PERMIT	2	$18,059	$541	.00
OTHER	75	$507,216	$20,270	.01
* TOTAL COUNTY *	308	$3,885,481	$155,186	.11
WEBSTER COUNTY				
FT DODGE*	859	$46,913,710	$1,876,119	1.33
GOWRIE	67	$1,570,480	$62,642	.04
DAYTON	44	$518,693	$20,745	.01
LEHIGH	22	$346,661	$13,867	.01
OTHO	15	$74,207	$2,967	.00
BADGER	17	$203,215	$8,126	.01
CALLENDER	21	$261,885	$10,477	.01
CLARE	10	$54,355	$2,173	.00
DUNCOMBE	16	$121,862	$4,876	.00
HARCOURT	21	$570,552	$22,823	.02
MOORLAND	12	$60,758	$2,431	.00
VINCENT	14	$274,104	$10,964	.01
NON-PERMIT	8	$35,426	$1,064	.00
OTHER	215	$2,749,091	$109,960	.08
* TOTAL COUNTY *	1,341	$53,754,999	$2,149,234	1.53

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNEBAGO COUNTY				
FOREST CITY*	140	$3,663,887	$146,495	.10
BUFFALO CENTER	61	$1,802,451	$72,693	.05
LAKE MILLS	103	$3,010,930	$120,442	.09
THOMPSON	28	$1,143,628	$45,746	.03
LELAND	16	$130,040	$5,203	.00
RAKE	22	$201,538	$8,061	.01
NON-PERMIT	0	$0	$0	.00
OTHER	71	$1,393,758	$55,788	.04
* TOTAL COUNTY *	441	$11,346,232	$454,428	.32
WINNESHIEK COUNTY				
DECORAH*	317	$14,080,751	$563,127	.40
CALMAR	51	$1,062,197	$42,487	.03
OSSIAN	57	$884,491	$35,379	.03
FT. ATKINSON	31	$531,132	$21,246	.02
RIDGEWAY	22	$125,980	$5,037	.00
SPILLVILLE	22	$389,683	$15,560	.01
NON-PERMIT	2	$23,094	$771	.00
OTHER	177	$2,009,290	$80,372	.06
* TOTAL COUNTY *	679	$19,106,618	$763,979	.54
WOODBURY COUNTY				
SIOUX CITY*	2,012	$134,323,673	$5,373,077	3.82
MOVILLE	55	$1,523,443	$60,936	.04
ANTHON	45	$742,560	$29,702	.02
CORRECTIONVILLE	52	$414,658	$16,585	.01
DANBURY	28	$553,119	$22,124	.02
SERGEANT BLUFF	60	$1,664,505	$66,586	.05
SLOAN	34	$351,145	$14,045	.01
CUSHING	22	$97,030	$3,883	.00
HORNICK	12	$211,798	$8,463	.01
LAWTON	23	$398,120	$15,925	.01
OTO	12	$86,477	$3,459	.00
PIERSON	24	$208,741	$8,350	.01
SALIX	14	$264,110	$10,565	.01
SMITHLAND	10	$82,003	$3,266	.00
NON-PERMIT	14	$306,669	$9,203	.01
OTHER	107	$882,864	$35,342	.03
* TOTAL COUNTY *	2,524	$142,110,915	$5,681,511	4.04

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	45	$432,159	$17,285	.01
NORTHWOOD*	93	$2,719,052	$108,739	.08
FERTILE	19	$167,094	$6,919	.00
GRAFTON	19	$182,355	$7,294	.01
HANLONTOWN	11	$82,348	$3,341	.00
KENSETT	17	$137,841	$5,513	.00
NON-PERMIT	1	$1,099	$33	.00
OTHER	79	$499,760	$19,990	.01
* TOTAL COUNTY *	284	$4,221,708	$169,114	.12
WRIGHT COUNTY				
CLARION*	149	$4,067,831	$162,709	.12
EAGLE GROVE	130	$3,987,029	$159,483	.11
BELMOND	124	$3,426,384	$137,441	.10
DOWS	36	$386,399	$15,457	.01
GOLDFIELD	36	$526,492	$21,076	.01
ROWAN	15	$177,757	$7,111	.01
WOOLSTOCK	12	$617,712	$24,709	.02
NON-PERMIT	1	$1,936	$58	.00
OTHER	81	$1,017,431	$40,698	.03
* TOTAL COUNTY *	584	$14,208,971	$568,742	.40
* LATE FILERS *	7,164	$51,193,401	$2,047,771	1.46
** GRAND TOTAL **	91,333	$3,520,889,755	$140,553,637	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES — Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:

a) Sales in interstate commerce,
b) Sales to government units,
c) Sales for resale or processing,
d) Sales of gasoline or diesel fuel,
e) Sales of vehicles subject to registration, and
f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen

COMPUTED TAX DUE — The amount of tax computed to be due based on taxable sales or taxable purchases.

NON-PERMIT — Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.

OTHERS

A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).

B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).

BUSINESS CLASSIFICATION — Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.

BUSINESS GROUP — Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group is available upon request.

NUMBER OF BUSINESSES — The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.